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ANNUAL REPORT

For the Town of

LYMAN, N. H.



Year ending December 31, 1982



Town of Lyman, New Hampshire ANNUAL REPORT of the Town Officers

Year Ended December 31, 1982

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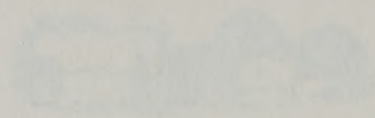


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of the Town of
New York
for the year 1880

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TOWN OFFICERS

Fiscal Year 1982

MODERATOR

George Godfrey

SELECTMEN

Bogdan Bochmar, 1983
Louis Thompson, 1984, resigned
Rosaline Delli-Colli, appointed
Keith Booth, 1985

TAX COLLECTOR

Patricia Hubbard, resigned
Loretta R. Locke, appointed

POLICE OFFICER

John Reynolds, resigned
Paul Achilles, appointed

LYMAN CEMETERY BOARD

Oscar Bonor, 1983
Roger Delli-Colli, 1984
Arcade Dusik, 1985

PLANNING BOARD

Celine Presby, 1983
Don Rayburn, 1984
Everett Fenoff, 1985
Frederic Winslow, 1986
William Trudell, 1987
Jack Blaisdell, 1988

OVERSEER OF THE POOR

Patricia Winslow

DOG POLICE

John Reynolds, resigned
Paul Achilles, appointed

TOWN CLERK

Loretta R. Locke

TREASURER

Bertha Bonor

TRUSTEES OF TRUST FUNDS

Lorraine Rayburn, 1983
Rita Presby, 1984
Alice Santy, 1985

LIBRARY TRUSTEES

Patricia Winslow, 1983
Terry Portner, 1984
Yvonne Booth, 1985

HEALTH OFFICER

Dr. Joseph Hindman

TOWN HOUSE AGENT

Wayne Mardin

BOARD OF ADJUSTMENT

Oscar Bonor, 1984
Jane Trudell, 1985
Brett Presby, 1986
Dale Colby, 1987

HIGHWAY AGENT

Wayne Mardin

The Selectmen will meet in Public Session every Thursday at the Town Hall from 7:00 to 9:00 P. M.



TOWN OF LYMAN

Town Meeting Warrant

To the Inhabitants of the Town of Lyman, in the County of Grafton, and the State of New Hampshire, qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 8th day of March, 1983, polls to open at one o'clock in the afternoon and will not be closed before six o'clock in the afternoon in said Town Hall, to act on Article 1, the remaining articles to be considered at seven-thirty o'clock in the evening.

ARTICLE 1. To choose all necessary Town Officers for the ensuing year.

ARTICLE 2. To see if the Town will vote to raise and appropriate the sum of Thirty-eight Thousand Two Hundred Twenty Dollars (\$38,220.00) as may be necessary to defray Town charges for the ensuing year. All items marked by an asterisk in the budget are covered by this Article.

ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of Four Thousand Eight Hundred Dollars (\$4,800.00) to defray the Town's share of the cost of the Lisbon Dump.

ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of One Thousand Dollars (\$1,000.00) for Town Cemeteries.

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to transfer fifty percent (50%) of any 1982 annual net budget surplus funds to the Capital Reserve Fund established for the purchase of highway equipment.

ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of One Thousand Five Hundred Dollars (\$1,500.00) as compensation for the Tax Collector.

ARTICLE 7. To see if the Town will vote to authorize the Selectmen to sell and dispose of any real estate acquired by tax deed, by Advertised Sealed Bid only.

ARTICLE 8. To see if the Town will vote to authorize the Selectmen to borrow monies from time to time for current indebtedness of the Town for the ensuing year in anticipation of taxes to be collected for the year 1983 and paid therefrom.

ARTICLE 9. To see if the Town will vote to authorize the Selectmen to apply for, accept and expend money from State, Federal or other governmental unit or private source which becomes available during the year in accordance with the procedures set forth in R.S.A. 31:95-b.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of Two Hundred Ninety-nine Dollars (\$299.00) to defray the Town's share of operation expenses of the North Country Council.

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of Three Hundred Dollars (\$300.00) to defray the Town's share of operation expenses of the New Hampshire Municipal Association.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of Eighty Thousand Three Hundred Fifty-one Dollars and Ninety-one Cents (\$80,351.91) to maintain highways, equipment and Town share of T.R.A. All items marked by a cross in the budget are covered by this Article.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000.00) for the following purposes: Police Chief, Nine Hundred Fifty Dollars (\$950.00); Dog Police, Fifty Dollars (\$50.00); mileage and expenses not to exceed One Thousand Dollars (\$1,000.00).

ARTICLE 14. To see if the Town will vote to raise and appropriate a sum not exceeding Thirty-four Thousand Dollars (\$34,000.00) for the purchase of a new Highway truck and to authorize the withdrawal of Nine Thousand Dollars (\$9,000.00) of that sum from the Federal Revenue Sharing Fund, said Nine Thousand Dollars (\$9,000.00) to be used as a down payment.

ARTICLE 15. If the foregoing Article 14 is adopted, to see if the Town will vote to authorize the Board of Selectmen to borrow on the credit of the Town the sum of Twenty-five Thousand Dollars (\$25,000.00) so raised and appropriated and for the purpose in accordance with the provisions of the Municipal Finance Act or any other enabling authority, delegating to the Board of Selectmen the discretion of fixing the date, maturities, denominations, the interest rate, or discount rate or notices providing for the sale thereof.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of Two Hundred Dollars (\$200.00) to purchase the land, building and contents known as the Lyman Grange Hall and presently owned by Lyman Grange #237. The only stipulation being that if Lyman Grange should reorganize or resume meeting in the future, that it, at the discretion of the Selectmen, would be able to lease space in the building where it could hold these meetings. It is the hope of the Grange that the building would remain Town property for use by the residents of Lyman as a community building and Town Hall Annex.

ARTICLE 17. If the foregoing Article 16 is passed, to see if the Town will vote to raise and appropriate the sum not exceeding Four Thousand Dollars (\$4,000.00) to repair the foundation of the Grange Hall.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of One Thousand Eight Hundred Ninety Dollars (\$1,890.00) for the Health Department: Health Officer and Overseer of the Poor, Sixty Dollars (\$60.00); North Country Home Health Agency, Four Hundred Ninety Dollars (\$490.00); White Mountain Mental Health, Four Hundred Twenty Dollars (\$420.00); Littleton Hospital Association, Five Hundred Dollars (\$500.00); Ross Ambulance, Four Hundred Twenty Dollars (\$420.00). All items marked by a dash in the budget are covered by this Article.

ARTICLE 19. To see if the Town will vote to authorize the Tax Collector to receive part payments of real estate taxes in any year in the sum of Ten Dollars (\$10.00) or a multiple of ten, pursuant to the provisions of R.S.A. 80:52-a.

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of Three Hundred Twelve Dollars (\$312.00) for the purpose of authorizing the Selectmen to contract for tax billing services and maintenance of other fiscal records as required by R.S.A. 8-C:11.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of Five Thousand Dollars (\$5,000.00) to establish a Cash Reserve Fund to be used for the eventual purchase of a Town truck.

ARTICLE 22. To see if the Town will vote to approve the obtaining of the services of public accountants for the annual audit of the Town's accounts.

ARTICLE 23. To hear the reports of agents, auditors, committees and officers heretofore chosen, and pass any vote relating thereto.

ARTICLE 24. To see if the Town will vote to go on record in support of immediate action by the Federal Government to control and reduce acid rain which is harmful to the environment and economy of Lyman and to the health and welfare of the people of Lyman.

ARTICLE 25. To transact any other business that may legally come before the meeting.

Given under our hands and seal this _____ day of February, 1983.

Keith Booth
Bogdan Bochnar
Rosaline DelliColli

Selectmen of Lyman, NH

BUDGET OF THE TOWN OF LYMAN - EXPENDITURES

PURPOSE OF EXPENDITURES	Estimated 1982	Actual 1982	Estimated 1983
General Government:			
*Town Officers' Salaries	\$ 3,400.00	\$ 3,431.00	\$ 3,400.00
*Town Officers' Expenses	3,600.00	3,050.00	3,600.00
*Election & Registration	1,200.00	1,481.00	1,200.00
*Town Hall & Other Buildings	2,000.00	1,061.00	2,000.00
*Reappraisal of Property	950.00	900.00	950.00
Tax Collector's Salary	1,200.00	1,200.00	1,500.00
*Town Audit	900.00	885.00	1,000.00
Protection of People & Property:			
Police Department	2,900.00	1,653.00	2,000.00
*Fire Department	11,000.00	11,786.00	6,000.00
*Planning and Zoning	100.00	66.00	100.00
*Insurance	5,300.00	5,187.00	5,300.00
*Civil Defense	60.00		60.00
Health Department:			
-Health Department	60.00	30.00	60.00
-Ross Ambulance	420.00	420.00	420.00
-Littleton Hospital	500.00		500.00
-N. Country Home Health Agency	490.00	490.00	490.00
-White Mtn. Mental Health	420.00	420.00	420.00
Town Dump	4,800.00	6,691.00	4,800.00
Highways and Bridges:			
<i>WABCS</i> +Town Road Maintenance	26,000.00	26,000.00	26,000.00
+General Exps. of Highway Dept.	25,000.00	25,600.00	25,000.00
+Highway Subsidy	11,070.00	9,409.00	12,063.00
+Duncan Fund	16,520.00	11,737.00	16,577.00
+Town Road Aid	714.00	714.00	711.00
Libraries:			
*Town Library	30.00		30.00
*Lisbon Library	100.00	200.00	100.00
Public Welfare:			
Town Poor	500.00	205.00	500.00
Old Age Assistance	100.00		100.00
Patriotic Purposes	30.00		30.00
Public Service Enterprises:			
Cemeteries	1,000.00	983.00	1,000.00

Unclassified:

Damage & Legal Expenses	2,000.00	871.00	2,000.00
Employees Social Security	3,500.00	2,422.00	3,500.00
Contingency Fund	1,000.00		1,000.00
Financial Administration-RS	100.00		
North Country Council	265.00	265.00	299.00
Veterinarian Fees	150.00		150.00
NH Municipal Administration	300.00	306.00	300.00

Debt Service:

Interest-Tax Anticipation Notes	3,000.00	<u>6,543.00</u>	<u>6,000.00</u>
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TOTAL	\$130,679.00	\$124,006.00	\$129,160.00
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BUDGET OF THE TOWN OF LYMAN - REVENUE

SOURCES OF REVENUE	Estimated 1982	Actual 1982	Estimated 1983
Local Taxes:			
Resident Tax	\$ 1,800.00	\$ 2,050.00	\$ 1,900.00
Yield Tax	3,500.00	6,644.00	3,500.00
Inventory Tax Penalty	20.00		20.00
Interest on Property Tax	1,500.00	1,630.00	1,500.00
Land Use Change Tax	20.00		
From State:			
Room & Meal Tax	1,500.00	2,500.00	1,500.00
Business Profits Tax	5,000.00	1,489.00	2,500.00
Interest & Dividends Tax	2,500.00	1,292.00	1,000.00
Highway Subsidy	11,070.00	10,423.00	12,063.00
Duncan Fund	16,520.00	16,520.00	16,577.00
Toll Road Refund	100.00	773.00	250.00
Savings Bank Tax	150.00	347.00	250.00
Bond & Debt Retirement Fund			
Town Road Aid		4,587.00	
Local Sources, Except Taxes:			
Motor Vehicles	6,000.00	9,382.00	6,000.00
Dog Licenses	500.00	456.00	500.00
Income From Trust Funds	70.00	71.00	72.00
Rental of Town Property			
Permits & Fees			
Receipts-Other Than Current Revenue:			
Revenue Sharing	<u>9,774.00</u>	<u>6,403.00</u>	<u>9,541.00</u>
TOTAL	\$ 60,024.00	\$64,567.00	\$ 57,173.00
Amount to be raised by Property Tax	<u>70,655.00</u>		<u>71,987.00</u>
	\$130,679.00		\$129,160.00

SUMMARY INVENTORY OF ASSESSED VALUATION

Land	\$2,380.903.00
Buildings	3,219,600.00
Electric Plants	151,350.00
Mobile Homes	<u>107,050.00</u>
Total	\$5,858,903.00
Elderly Exemptions	\$ 75,000.00
Blind Exemptions	<u>5,000.00</u>
Total	\$ 80,000.00
Veteran's Exemption, Disabled	\$ 700.00
Veteran's Exemption	<u>1,400.00</u>
Total	\$ 2,100.00

Tax Rate:

School	\$2.06
Town	1.36
County	<u>.25</u>
Total	\$3.67

SCHEDULE OF TOWN PROPERTY

Town Hall, Land and Buildings	\$ 35,000.00
Furniture and Equipment	5,000.00
Libraries	2,500.00
Police Department, Equipment	1,000.00
Fire Department, Equipment	400.00
Highway Department, Land and Buildings	3,200.00
Equipment	50,000.00
Material and Supplies	1,000.00
Property Acquired by Tax Deed	
Neal and Joanne Freeze	3,100.00
Robert Santy Jr.	<u>300.00</u>
Total	\$101,500.00

F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

February 23, 1983

TRANSMITTAL

Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Members of the Board:

I have examined the financial statements of the various funds and account groups of the Town of Lyman for the year ended December 31, 1982 and have issued my report thereon, dated February 23, 1983. As part of my examination, I reviewed and tested the Town's system of internal accounting control to the extent I considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purpose of this evaluation is to establish a basis for reliance when determining the nature, timing and extent of other such auditing procedures that are necessary for expressing an opinion on the financial statements. My study and evaluation disclosed no weaknesses that I consider to be material.

Publication Requirement

The provisions of R.S.A. 71-A:1 require that only this letter be published in the next annual report of the Town.

I recommend that you also publish the accompanying financial statements, footnote disclosures and auditor's opinion in their entirety in your next report. If you decide to publish the accompanying financial statements, you must include both footnote disclosures and our auditor's opinion as part of the Town report. In addition, the auditor's report may not be published without the accompanying financial statements and footnotes.

I extend my thanks to the officials of the Town of Lyman for their assistance during the course of my audit.


Floyd D. Chase, Jr.

F. D. CHASE, JR.
Public Accountant
119 Central Street
Woodsville, N.H. 03785

AUDITOR'S OPINION


Board of Selectmen
Town Office
Lyman, New Hampshire 03585

Dear Board Members:

I have examined the combined financial statements of the Town of Lyman, New Hampshire as of and for the year ended December 31, 1982 as listed in the table of contents. My examination was made in accordance with generally accepted auditing standards and included such test of the accounting records as I considered necessary in the circumstances.

As described more fully in Note 1, the combined financial statements referred to above do not include financial statements of the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles.

In my opinion, except for the effects of the omission of the financial statements described above results in an incomplete presentation as explained in the preceding paragraph, these combined financial statements referred to above present fairly the financial position of the Town of Lyman, New Hampshire at December 31, 1982 and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with the preceding year.


Floyd D. Chase, Jr.

February 23, 1983

EXHIBIT A
TOWN OF LYMAN
Combined Balance Sheet - All Fund Types
December 31, 1982

	<u>Governmental Fund Types</u>	
	<u>General</u>	<u>Special Revenue</u>
 <u>ASSETS</u>		
Cash	\$15,241	\$3,392
Investments		
Taxes Receivable	20,412	
Due From Other Governments		
Due From Other Funds	295	
Total Assets	<u>\$35,948</u>	<u>\$3,392</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts Payable		
Security Deposits	\$ 5,980	
Due Other Governmental Units		
Due Other Funds	<u>21,734</u>	
Total Liabilities	\$27,714	\$ ---
Fund Balances:		
Reserved For Endowments (Note 2)		
Unreserved:		
Designated for Subsequent Years'		
Expenditures (Note 1)		
Undesignated (Notes 5 & 6)		3,392
Surplus	<u>8,234</u>	
Total Fund Balances	\$ 8,234	\$3,392
Total Liabilities and Fund Balances	<u>\$35,948</u>	<u>\$3,392</u>

The accompanying notes are an integral part of these financial statements.

Fiduciary Fund TypesTotals (Memorandum Only)Trust and AgencyDecember 31, 1982December 31, 1981

\$ 859

900

40,824

21,734\$64,317

\$ 19,492

900

61,236

22,029\$103,657

\$ 22,178

900

50,870

24

49,271\$123,243

\$62,263

295

\$62,558

\$ 5,980

62,263

22,029

\$ 90,272

\$ 5,980

82,596

49,271

\$137,847

\$ 900

\$ 900

\$ 900

859\$ 1,759\$64,317

4,251

8,234\$ 13,385\$103,657

1,500

4,579

(21,583)(\$14,604)\$123,243

EXHIBIT B
TOWN OF LYMAN
Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
All Governmental and Fiduciary Fund Types
For The Year Ended December 31, 1982

	Governmental Fund Types	
	General	Special Revenue
Revenues:		
Taxes	\$102,037	\$
Licenses, Fees and Permits	10,718	
Intergovernmental Revenue	41,983	6,330
Miscellaneous Revenues	459	
Interest Income	5,901	
Total Revenues	<u>\$161,098</u>	<u>\$6,330</u>
Expenditures:		
Current:		
General Government	\$ 22,475	
Public Safety	7,037	6,403
Highways and Streets	77,334	
Sanitation	6,691	
Health	645	
Welfare	890	
Culture and Recreation	200	
Capital Outlay	---	
Debt Service:		
Principal Retirement		
Interest on Long-Term Debt		
Interest on Short-Term Debt	12,542	
Total Expenditures	<u>\$127,814</u>	<u>\$6,403</u>
Excess of Revenues Over (Under) Expenditures	33,284	(73)
Other Financing Sources (Uses):		
Operating Transfers In	\$ ---	
Operating Transfers Out		
Total Other Financing Sources (Uses)	<u>\$ ---</u>	<u>\$ ---</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 33,284	\$ (73)
Fund Balances - January 1	<u>(\$ 25,050)</u>	<u>\$ 3,465</u>
Fund Balances - December '81	<u>\$ 8,234</u>	<u>\$ 3,392</u>

The accompanying notes are an integral part of these financial statements.

Fiduciary Fund TypesTotals (Memorandum Only)Expendable TrustDecember 31, 1982December 31, 1981

\$	\$102,037	\$ 82,909
	10,718	8,076
	48,313	44,032
165	624	669
	5,901	
<u>\$ 165</u>	<u>\$167,593</u>	<u>\$135,686</u>
\$ 419	\$ 22,894	\$ 18,618
	13,440	5,414
	77,334	106,787
	6,691	3,616
	645	1,213
	890	1,614
	200	160
	---	---
		5,100
		306
	12,542	2,532
<u>\$ 419</u>	<u>\$134,636</u>	<u>\$145,360</u>
(254)	32,957	(\$9,674)
---	---	2,681
		(2,681)
<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ ---</u>
\$ (254)	\$ 32,957	(\$ 9,674)
<u>\$ 1,114</u>	<u>(\$ 20,471)</u>	<u>(\$ 5,830)</u>
<u>\$ 860</u>	<u>\$ 12,486</u>	<u>(\$ 15,504)</u>

EXHIBIT C
TOWN OF LYMAN

Fiduciary Fund Types
Statement of Revenues, Expenditures and Changes in Fund Balance
For The Year Ended December 31, 1982

	Non-Expendable Trusts
Operating Revenues:	
Investment Income	\$ <u>61</u>
Operating Expenditures:	\$ <u>(270)</u>
	\$ <u>- - -</u>
Net Operating Income(loss)	\$ (209)
Fund Balance - January 1	\$ <u>1,292</u>
Fund Balance - December 31	\$ <u><u>1,083</u></u>

Statement of Changes in Financial Position
For The Year Ended December 31, 1982

Sources of Working Capital:	
Net Income	\$ <u>61</u>
Uses of Working Capital	<u>(270)</u>
Net Decrease in Working Capital	\$ <u><u>(209)</u></u>
Elements of Net Decrease in Working Capital:	
Cash	\$ <u><u>(209)</u></u>

The accompanying notes are an integral part of these financial statements.

EXHIBIT D
TOWN OF LYMAN
Statement of Changes in Assets and Liabilities
For The Year Ended December 31, 1982

	Balances January 1, 1982	Additions	Deductions	Balances December 31, 1982
<u>ASSETS</u>				
Taxes Receivable	\$ 33,915	\$ 100,999	\$ 94,090	\$ 40,824
Due From General Fund	48,976	21,734	48,976	21,734
	<u>\$ 82,891</u>	<u>\$ 122,733</u>	<u>\$ 143,066</u>	<u>\$ 62,558</u>
<u>LIABILITIES</u>				
Due to General Fund	\$ 295	\$	\$	\$ 295
Due To Lisbon Regional	82,596	122,733	143,066	62,263
	<u>\$ 82,891</u>	<u>\$ 122,733</u>	<u>\$ 143,066</u>	<u>\$ 62,558</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Lyman conform to generally accepted accounting principles for local government units except as indicated hereinafter. The following is a summary of significant accounting policies.

Basis of Accounting

The accrual basis is used for all fiduciary funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

- a. Disbursements for inventory items (material and supplies) are considered expenditures at the time of purchase.
- b. Prepaid expenses are not normally recorded.
- c. Interest on long-term debt which is recorded as an expenditures when due.

General Fixed Assets

Fixed assets acquired or constructed for general government services are recorded as expenditures in the fund making the expenditures. Funds used to acquire general fixed assets and/or debt service payments on borrowings in connection therewith are accounted for as expenditures in the year payments are made. Generally accepted accounting principles require that general fixed assets be capitalized and accounted for in a separate fixed asset group of accounts.

Taxes Collected For Others

The Town collects taxes for the Lisbon Regional School District and Grafton County which are remitted to them as required by law. These funds are accounted for as agency funds.

Inter-Fund Transactions

During the course of normal operations, the Town has transactions between funds including expenditures and transfers of resources to provide services. The accompanying governmental and fiduciary funds financial statements reflect such transactions as transfers.

NOTES TO FINANCIAL STATEMENTS
(Continued)

1. Property Taxes

Annually, the Town establishes an amount for abatements, discounts and refunds of property tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS:

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the services provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - used to account for all revenues and expenditures which are not accounted for in other funds or account groups.

Special Revenue Funds - used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law. The Town accounts for the Revenue Sharing Fund and the Public Library Fund as Special Revenue Funds.

B. Fiduciary Funds

Trust and Agency Funds - these funds are used to account for assets held by Town in a fiduciary capacity for various purposes and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

NOTES TO FINANCIAL STATEMENTS
(Continued)

4. BUDGET:

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets.

5. SPECIAL REVENUE FUND BALANCES:

Special Revenue Fund balances are detailed as follows:

Revenue Sharing	<u>\$ 3,392</u>
	<u>\$ 3,392</u>

6. TRUST AND AGENCY FUND BALANCES:

Trust and Agency Fund balances are comprised of the following:

Non-Expendable Trust Funds:

	<u>Principal</u>	<u>Income</u>	<u>Expended</u>	<u>Total</u>
Cemetery Funds	<u>\$ 900</u>	<u>\$ 453</u>	<u>\$ 270</u>	<u>\$ 1,083</u>
	<u>\$ 900</u>	<u>\$ 453</u>	<u>\$ 270</u>	<u>\$ 1,083</u>

Expendable Trust Funds (Capital Reserve Funds) :

Highway Department Equipment	\$ 67
Cemetery Association Operating and Maintenance Funds	<u>609</u>
Total Town Expendable Trust Fund	<u>\$ 676</u>
Trust and Agency Balances	<u>\$ 859</u>

UNCOLLECTED 1982 PROPERTY TAXES

December 31, 1982

Aldrich, Chandler & Annette	\$ 223.59*
Aldrich, Chandler & Annette	36.70*
Aldrich, David Scott	203.68
Aldrich, Dennis & Barbara	603.26
Aldrich, Myron & Della Mae	418.38
Allin, Elaine	133.09
Behzad, Behary	89.92
Bloch, Benjamin	83.40
Bonor, Guy & Suzanne	451.41
Bonor, Morris	7.34
Borrows, Peter	127.44
Bradley, Ben	303.60
Cacioppo, George	572.52*
Cardaropoli, Thomas	525.63
Cayer, Horace	99.09
Cetronio, Antonio	239.37
Colby, Dale & Paula	565.18
Coomer, Roderick	299.93
Curran, Kenneth E.	157.81*
Curran, Kenneth E.	484.44*
(William Patrick, Joseph & Thomas Curran)	166.98
" " " " "	80.74
Dancy, Raymond	84.41
D'Agnillo, Michael	552.00*
Delin, Stephin	597.20
Demaio, Alfred	90.74*
Devries, Bruce	139.46
Dimella, Joseph & Catherine	123.77*
Dimella, Joseph & Catherine	3.67*
Doherty, Richard	116.43
Dupre, Paul	53.21
Dusik, Arkade	229.37
Fanning, William	139.46
Fenoff, Everett & Betty	1,113.84
Foster, Donald L.	482.61
Francis, Jen	115.61*
Gearty, Michael	106.43
Giordana, Madeline	781.71
Glebe Trust	200.84
Gora, Theodore	178.82
Griffin, Marjorie	245.89*
Griffin, Richard	344.98*
Griffin, Williard	231.21*
Hanks, Donald	394.53
Haynes, Helen	207.36
Healey, Daniel	127.44
Hennessey, Robert	148.64
Heule, Sharon	128.45
Hubbard, Clarence & Patricia	543.16
Hubbard, Clarence & Patricia	820.25
Huber, Anna Elizabeth	93.58
Huber, Anna Elizabeth	12.84
Huber, Anna Elizabeth	51.38
Huber, Anna Elizabeth	10,826.50

Huber, Anna Elizabeth	3,055.28
Hunt, Fred	88.08
Johnson, Reginald	183.50
Kallum, Dennis	464.26
Kopec, Richard	310.12*
Krchelich, Paul	178.82
Keeney, Mark	810.10
Larsen, Roland	1,633.98
Locke, James & Loretta	1,566.64
Lyman Grange Assoc.	150.47
McCann, George & Marie	640.41
McFarland, Harold	97.26
Masi, Paul	287.08
Mead, Norman	91.75
Meehan, Thomas	216.53
Melchin, George & Jennette	453.25
Meyerson, Leonard	128.45*
Monteiro, Mary Ann	157.81
Monteiro, Mary Ann	157.81
Murphy, Anne	69.73
Nihan, Doris	469.76
Ogden, Gaye	448.56
Pedrick, Richard	144.97
Processi, Mark	152.31
Rath, John	344.98
R. C. Realty-(c/o Ronald Casoni)	128.45
R. C. Realty	132.12
R. C. Realty	216.53
Richards, Richard	14.68
Santy, Edward & Alice	15.41
Santy, Edward & Alice	724.37
Santy, Edward & Alice	576.19
Santy, Edward & Alice	36.70
Santy, Robert	271.58
Santy, Robert & Edith	587.20
Simonetti, Mark	127.44
Soucy, Robert	115.60
Spencer, John & Stephanie	168.82*
Spencer, John & Stephanie	130.28*
Taylor, David	385.35
Thompson, Robert	130.29*
Tomlinson, William	40.37
Tierney, Robert	106.43*
Wagner, Fred E. Estate of	1,001.91
Wagner, Fred E.	333.97
Wagner, Fred E.	205.52
Werling, Richard	97.25
Werling, Richard	183.50
Wiener, Paul	398.20
Williams, N. Ellsworth	232.18
Wojcek, Raymond	201.85
Wright, George	111.94
Wilson, Ann	7.34*
Total	\$44,142.67

*Indicates payment after December 31, 1982

1981 TAXES SOLD AT TAX SALE

on May 8, 1982

Aldrich, David Scott	\$ 213.56
Aldrich, Myron & Della Mae	396.60
Aldrich, Dennis & Barbara	561.75
Bahary, Behzad	103.06
Borrows, Peter & Lorraine	129.67
Bradley, Ben McLane	289.47
Cardaropoli, Thomas	514.53
Colby, Dale & Paula	313.23
Coomer, Darlene & Roderick	285.93
Dancy, Sybil & Raymond	87.29
Delin, Stephen	573.24
Dennis, Leslie	183.06
Devries, Bruce & Shirley	140.49
Disbrow, Christopher & Doris	628.22
Dusik, Arkade	306.32
Fanning, William & Catherine	140.49
Fenoff, Betty & Everett	1,037.92
Gearthy, Michael & Susan	108.57
Glebe Trust	200.61
Gora, Theodore	179.33
Hanks, Donald & Cynthia	230.94
Healey, Daniel	129.67
Hennessy, Robert & Virginia	159.82
Heule, Sharon	129.85
Johnson, Reginald & Florence	183.06
Keeney, Mark & Bernice	1,372.46
Krchelich, Paul	179.33
Lahoud, Alice & John	303.27
Larsen, Roland & Norma	1,591.00
Locke, James & Loretta	1,515.89
McCann, George & Marie	649.16
Masi, Paul	245.13
Meehan, Thomas	214.98
Melchin, Jeanette & George	443.77
Murphy, Anne	73.10
Nihan, Doris	107.27
Pedrick, Richard & Sharon	145.81
Rath, John & Ruth	339.13
R. C. Realty Trust	133.40
R. C. Realty Trust	211.28
R. C. Realty Trust	126.15
Santy, Edward & Alice	701.83
Santy, Edward & Alice	558.90
Santy, Edward & Alice	37.47
Santy, Edward & Alice	27.90
Santy, Edith & Robert Sr.	573.24
Santy, Edith & Robert Sr.	264.49
Simonetti, Mark & Faith	119.21
Soucy, Robert & Gloria	117.43
Spring, Marion	140.49
Sveda, Josef	296.57

Trudell, James & Donna	798.48
Wagner, Frederick E., Trustee	771.88
Wagner, Frederick E., Trustee	200.64
Wagner, Frederick E., Trustee	324.79
Wiener, Paul	401.02
Williams, Robert	526.64
Wojcik, Eva & Raymond	200.79
Woolson, Girard & Marilyn	<u>461.32</u>

Total including interest & cost	\$ 21,400.90
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Total property tax sold at tax sale before cost and interest was \$20,181.74.

Patricia H. Hubbard
Tax Collector

DETAILED STATEMENT OF PAYMENTS

Date	Check #		Amount
1/7	1559	Indian Head Bank-Payroll Tax Deposit #941	\$ 202.30
1/7	1560	Treasurer, State of NH-Social Security Deposit	651.93
1/7	1561	Lewis Mardin - wages	300.47
1/7	1562	Ronald Leavitt - wages	233.80
1/7	1563	Ed Clough - Snowplowing & Breaking Road	75.00
1/7	1564	Everett Fenoff - Snowplowing Rothney & Ottis Road	85.50
1/7	1565	R. Fenoff - Snowplowing Ash Hill Rd 3 days @25.00	75.00
1/7	1566	John Reynolds - telephone	17.16
1/7	1567	Town of Lisbon-Dump Expense (7/1 to 12/30/81)	2,891.41
1/12	1568	NH Municipal Unemployment Comp-4th qtr.	6.86
1/12	1569	Courier Printing Co. -Volume Advertising	76.96
1/12	1570	Brown & Saltmarsh-Abatement Book	8.76
1/12	1571	Sanel Auto Parts-Highway supplies	141.95
1/12	1572	Wetherbee Oil Co. -Heating fuel #2, Reg. gas	595.35
1/12	1573	Int'l Salt-salt	599.51
1/14	1574	Lewis Mardin-wages	226.71
1/14	1575	Ronald Leavitt-wages	174.23
1/14	1576	John Reynolds-telephone & mileage (99mi. @ 23¢	79.75
1/14	1577	Donna Washburn, Treas-School Payment	14,000.00
1/14	1578	Millbrook Motors-'72 Chev. maintenance & repair	951.51
1/21	1579	Lewis Mardin-wages	250.80
1/21	1580	Ronald Leavitt-wages	193.42
1/21	1581	New England Telephone-telephone	27.96
1/21	1582	R. DelliColli-2 tapes for Zoning Board Mtgs.	9.99
1/21	1583	Ltn. Office Supply-22 copies Zoning Board & folder	3.67
1/21	1584	Wetherbee Oil-500 gallons gas	669.50
1/21	1585	Millbrook Motors-truck maintenance & repairs	282.62
1/21	1586	Town of Lisbon-Paid in Full, McCann Fire	5,000.00
1/28	1587	Lewis Mardin-wages	265.09
1/28	1588	Ronald Leavitt-wages	229.50
1/28	1589	Treas. State of NH-2 marriage lic. fees @13.00	26.00
1/28	1590	Northern Equip. -Loader main. & repairs	181.27
1/28	1591	Int'l Salt-salt	559.51
1/28	1592	Ruggles Realty Corp- 1 mon. rent, Roland Larsen	150.00
2/4	1593	Lewis H. Mardin-wages	226.71
2/4	1594	Ronald Leavitt-wages	223.21
2/4	1595	Roger Leavitt-wages	178.53
2/4	1596	Brown & Saltmarsh-25 Supp. War., 25 Prop. War.	9.31
2/4	1597	Town of Lisbon-Dec. fire coverage	935.00
2/4	1598	VOID	
2/4	1599	Roland Larsen-Ltn. Water & Light deposit	55.00
2/4	1600	Courier Printing Co. -Volume Advertising	94.72
2/4	1601	Public Serv. Co. of NH-electricity	77.25
2/4	1602	Donna Washburn-school payment	14,000.00
2/11	1603	Ronald Leavitt-wages	257.79
2/11	1604	Roger Leavitt-wages	243.09
2/11	1605	Indian Head Bank-941 payroll tax deposit	559.80
2/11	1606	John Reynolds-mileage, 296 miles @ 23¢-tel.	68.44
2/11	1607	Kelley The Florist-floral arrangement (L. H. Mardin)	30.00
2/11	1608	RC Hazelton Co. -(1) auger, (1) pin, (1) edge	372.02
2/11	1609	BB Chain Co. - cross chains	412.50
2/11	1610	Public Service Co. of NH-electricity	116.98

2/11	1611	NE Telephone-telephone	26.35
2/11	1612	Robert Fenoff-Plowing, Jan. 2, 14 & 23	75.00
2/18	1613	Ronald Leavitt-wages	174.23
2/18	1614	Roger Leavitt-wages	165.23
2/18	1615	Ltn. Office Supply-labels & photo copies	6.58
2/18	1616	IRS-941 additional payroll tax	49.00
2/18	1617	Courier Printing Co. -classified ad	23.70
2/18	1618	Wetherbee Oil Co. -heating oil, regular & hydrolic	953.46
2/25	1619	Ronald Leavitt-wages	208.31
2/25	1620	Roger Leavitt-wages	60.78
2/25	1621	Wayne Mardin-wages	156.54
2/25	1622	Ann Cotter-Refund 1981 prop. tax overpayment	3.22
2/25	1623	Treas. St. of NH-social security deposit	318.28
2/25	1624	Ross Express Inc. -ftr. for plow blade & parts	19.50
2/25	1625	Millbrook Motors-maint. & repairs	275.02
2/25	1626	Sanel Auto Parts-anti-freeze	23.40
3/4	1627	Millbrook Motors-maint. & repairs	228.83
3/4	1628	Donna Washburn, Treas. -school payment	14,000.00
3/4	1629	John Reynolds-381 miles @ 23¢	87.63
3/4	1630	VOID	
3/4	1631	Treas. St. of NH-social security deposit	319.49
3/4	1632	Wayne Mardin-wages	213.38
3/4	1633	Roger Leavitt-wages	130.25
3/4	1634	Ronald Leavitt-wages	37.79
3/4	1635	Tate Enterprises-30" of steel	4.11
3/4	1636	Courier Printing Co. -Vol. Adv. & Printing Biz	115.20
3/4	1637	Millbrook Motors-towing, supplies & labor	103.15
3/4	1638	Everett Fenoff-Plow Otis Rd. & Rothney Rd.	75.00
3/4	1639	Robert Fenoff-Plow Ash Hill Rd.	100.00
3/4	1640	Postmaster Ltn-postage for Inventories	90.00
3/11	1641	Wayne Mardin-wages	337.02
3/11	1642	Roger Leavitt-wages	280.67
3/11	1643	NH Tax Collectors Assoc. -Tax Collector's dues	15.00
3/11	1644	Sanel Auto Parts-supplies	57.39
3/11	1645	NE Telephone-telephone	26.35
3/11	1646	Lynn Hoerig-Town Mtg. 3/9/82-9 1/2 hrs. @3.35	31.82
3/11	1647	Yvonne Booth-" " " " "	31.82
3/11	1648	Keith Booth-" " " " "	31.82
3/11	1649	Gail Cate-" " " " "	31.82
3/11	1650	Nancy Labbay-" " " " "	31.82
3/11	1651	Loretta Locke " " " " "	31.82
3/11	1652	VOID	
3/11	1653	Harrison Publishing-100 Article #5, 250 Town Reports	676.00
3/11	1654	VOID	
3/11	1655	Public Service Co. of NH-electricity	100.98
3/11	1656	Town of Lisbon-Dump Charges 2/82	800.00
3/11	1657	Town of Lisbon-Fire Protection	400.00
3/18	1658	Wayne Mardin-wages	222.08
3/18	1659	Roger Leavitt-wages	183.22
3/18	1660	Postmaster Ltn-500 Env. stamped & addressed	110.35
3/18	1661	Betty Veilleux-Supv. Checklist 2/1, 27 & 3/9	40.20
3/18	1662	Wetherbee Oil Co. -Reg. Hydar. & #2 fuel	868.74
3/18	1663	North Country Council-Membership Fee 1982	265.00
3/18	1664	Ross Ambulance Service-Ambulance Ser. 1982	420.00
3/25	1665	Wayne Mardin-wages	287.50

3/25	1666	Roger Leavitt-wages	236.79
3/25	1667	Wanda Hubbard-14 hrs. @3.35 Checklist & Tn. Mtg.	46.90
3/25	1668	Lisbon Library-Town Appropriation 1981 & 82	200.00
3/25	1669	Millbrook Motors-72 Chev. labor & repairs	672.55
3/25	1670	Int'l Salt Co. -Salt	595.64
3/25	1671	Northern Equipment-supplies	165.32
3/25	1672	State of NH-Assessment Fee	3.00
4/1	1673	Donna Washburn, Treas. -School Payment	14,000.00
4/1	1674	Town of Lisbon-Pmt. #2, Fire Protection	400.00
4/1	1675	VOID	
4/1	1676	Loretta Locke-1/2 year wages	746.40
4/1	1677	Wayne Mardin-wages	287.05
4/1	1678	Roger Leavitt-wages	236.79
4/1	1679	Woodsville Auto Supply-bolts, nuts	35.96
4/1	1680	Sanel Auto Parts-Supplies	130.23
4/1	1681	Varney Smith Lumber Co. -nails, spruce	49.16
4/1	1682	Berlin Spring Inc. -'78 Chev. springs	110.86
4/1	1683	Patricia Hubbard-51 registered letters	79.05
4/1	1684	James Harris-Property Tax Overpayment	12.17
4/1	1685	Ed & Alice Clough-Property Tax Overpayment	25.86
4/8	1686	Treas. St. of NH-Soc. Sec. Deposit	330.51
4/8	1687	Treas. St. of NH-Soc. Sec. Deposit underpayment	.06
4/8	1688	Wayne Mardin-wages	280.05
4/8	1689	Roger Leavitt-wages	233.40
4/8	1690	Indian Head Bank North-Payroll Tax deposit	1,453.23
4/8	1691	Robert Fenoff-Snowplowing 3/7 & 8	50.00
4/8	1692	Moulton, Smith, Samaha & Vaughan-atty. fees 1978 thru 1981 less discount	869.85
4/8	1693	Town of Lisbon-Dump Expense-March	400.00
4/15	1694	NH Municipal Assoc. -1st. qtr. contribution	122.84
4/15	1695	Woolson & Clough-Bond(Tax Collector, Treasurer, Road Agent & each Trustee)	170.00
4/15	1696	No. Country Home Health Agcy. -1982 Appro.	490.00
4/15	1697	Wayne Mardin-wages	222.08
4/15	1698	Roger Leavitt-wages	183.22
4/15	1699	Office of Reg. of Deeds-Redemp. Tax Notice	32.76
4/15	1700	Barbara J. Fortier, Reg. Probate - Trans. Names	2.00
4/15	1701	Douglas Cate-217 yds. gravel @40¢	86.80
4/15	1702	Seth Lyndes-224 yds. gravel @50¢	112.00
4/15	1703	Bette Huber-140 yds. gravel @50¢	70.00
4/15	1704	Woolson & Clough-Fire Ins. -Town Hall & Contents	292.50
4/15	1705	John H. Reynolds-217 miles @23¢, telephone	53.63
4/15	1706	Equity Publishing Corp. -Motor Veh. Laws pamphlet for Police Dept.	14.25
4/15	1707	Millbrook Motors-repairs, '72 Chev.	1,314.05
4/22	1708	Wayne Mardin-wages	245.57
4/22	1709	Roger Leavitt-wages	217.15
4/22	1710	Public Serv. Co. NH-electric	85.48
4/22	1711	NE Telephone-telephone	31.49
4/22	1712	Quill Corp. -calculator paper	20.00
4/22	1713	Wetherbee Oil-regular gas	1,292.94
4/22	1714	Millbrook Motors-'72 Chev. repairs	616.38
4/22	1715	Twin State Firemens Assoc. -1982 Dues	1,000.00
4/29	1716	Treas., St. of NH, Soc. Sec. deposit	495.31
4/29	1717	Wayne Mardin-wages	199.59

4/29	1718	Roger Leavitt-wages	165.23
4/29	1719	Town of Lisbon-Fire Dept.	400.00
4/29	1720	Lyman Body Works-welding	7.00
5/6	1721	Wayne Mardin-wages	204.99
5/6	1722	Roger Leavitt-wages	169.13
5/6	1723	Donna Washburn, Treas. -school payment	14,000.00
5/6	1724	John H. Reynolds-398 miles @23¢	91.54
5/6	1725	Brown & Saltmarsh-tax book & resident levy	35.53
5/6	1726	Town of Lisbon-Dump Expense, April	400.00
5/6	1727	A. D. Sanel Inc. -supplies	133.71
5/6	1728	Ltn. Courier-volume advertising	14.00
5/6	1729	Mill Brook Motors-'72 Chev. repairs	26.45
5/6	1730	Lyman Body Works-welding	5.00
5/14	1731	St. of NH Dept. Public Wks. & Hwys. -Lyman TRA	714.74
5/14	1732	Wayne Mardin-wages	220.08
5/14	1733	Roger Leavitt-wages	180.67
5/14	1734	Public Serv. Co. NH-electricity	67.20
5/14	1735	NE Telephone-telephone	42.89
5/14	1736	Patricia Hubbard-Tax Collector Workshop, Hearing & Stamps	17.00
5/14	1737	Timothy Dusik-Cemetery wages	25.75
5/14	1738	Arkade Dusik-Cemetery wages	26.87
5/14	1739	Jordan-Milton Machinery-bearing cover, seals & transformer	33.04
5/14	1740	VOID	
5/14	1741	Woolson & Clough Ins. -Town veh. insurance	1,801.00
5/14	1742	Mill Brook Motors-'72 Chev. repairs	687.88
5/20	1743	Wayne Mardin-wages	208.48
5/20	1744	Roger Leavitt-wages	169.13
5/20	1745	Wetherbee Oil-fuel #2, kero, reg. gas, hydra	477.11
5/20	1746	Harrison Publishing-Resident Tax Bills	20.92
5/20	1747	Office of Reg. of Deeds-redemptions, payments, tax sale & current use	38.87
5/20	1748	Patricia Hubbard, Tax Collector-taxes bought by Town	13,894.63
5/27	1749	Wayne Mardin-wages	199.59
5/27	1750	Roger Leavitt-wages	165.23
5/27	1751	Timothy Dusik-cemetery wages	59.55
5/27	1752	Arkade Dusik-cemetery wages	57.10
5/27	1753	Frederick Dusik-cemetery wages	22.53
5/27	1754	Robert Hill-cemetery wages	27.36
5/27	1755	Bette Huber-1950 yds. gravel @50¢	975.00
5/27	1756	Varney-Smith Lumber-materials repair shed roof	39.55
5/27	1757	Anna Hood-125 yds. gravel @50¢	62.50
5/27	1758	Clinton Clough-compressor (2 days)	200.00
5/27	1759	Bobs Motor Serv. -repair cemetery lawn mowers	95.53
5/27	1760	Clinton Clough-crusher rental-travel to & from	1,747.50
5/27	1761	Malcolm Call-town maps	1,500.00
6/2	1762	Donna Washburn-final school payment	12,596.45
6/2	1763	Wayne Mardin-wages	199.59
6/2	1764	Roger Leavitt-wages	165.23
6/2	1765	Patricia Hubbard-postage	18.94
6/2	1766	Brown & Saltmarsh-Abatement Book	6.85
6/2	1767	Betty J. Norris-supplies	132.95

6/2	1768	A. D. Sanel Inc. -supplies	58.22
6/2	1769	Off. of Reg. of Deeds-Mtg. search, redemptions	161.40
6/2	1770	Town of Lisbon-Fire Dept.	400.00
6/10	1771	Wayne Mardin-wages	204.98
6/10	1772	Roger Leavitt-wages	168.37
6/10	1773	Treas. St. of NH-Soc. Sec. deposit	283.45
6/10	1774	Steven Dusik-cemetery wages	40.96
6/10	1775	Arkade Dusik-cemetery wages	65.31
6/10	1776	NE Telephone-telephone	30.08
6/10	1777	Brown & Saltmarsh-50 payment sheets	14.13
6/1	1778	Mill Brook Motors-'72 Chev. repairs	213.97
6/10	1779	Tate Enterprises-Culverts(Kubicki Bridge)	2,246.90
6/10	1780	Betty Veilleux-Supv. Checklist	13.40
6/10	1781	Town of Lisbon-Dump payment, May	400.00
6/17	1782	Wayne Mardin-wages	210.08
6/17	1783	Roger Leavitt-wages	165.23
6/17	1784	Public Serv. Co. NH-electricity	14.63
6/17	1785	Woodsville Auto Supply-loader repairs	25.00
6/17	1786	Lyman Body Works-welding on grader & tractor	19.00
6/17	1787	Steven Dusik-cemetery wages	27.99
6/17	1788	Arkade Dusik-cemetery wages	29.86
6/24	1789	William Trudell-postage/Planning Board	6.20
6/24	1790	Postmaster Lisbon-certified letters late invent.	47.25
6/24	1791	Wayne Mardin-wages	118.56
6/24	1792	Roger Leavitt-wages	165.23
6/24	1793	Wetherbee Oil Co. -reg. gas, diesel, heating #2	944.60
6/24	1794	John H. Reynolds-police wgs.dog off.wgs.& mileage	467.98
6/24	1795	Keith Booth-1/2 year Selectman's wages	419.85
7/1	1796	Roger Leavitt-wages	168.93
7/1	1797	R. DelliColli-1/2 year wages	600.00
7/1	1798	B. Bochnar-1/2 year wages	186.60
7/1	1799	Steven Dusik-cemetery wages	11.37
7/1	1800	Arkade Dusik-cemetery wages	27.06
7/1	1801	Michael Portner-cemetery wages	56.26
7/1	1802	Patricia Hubbard-Sheriff fee serving papers to Schoff Lumber-Timber Tax	11.50
7/1	1803	AD Sanel Inc. -supplies	133.56
7/1	1804	Warren Wetherbee-cleaning culverts-Shute Rd.	50.00
7/1	1805	Real Data Corp. -Index Real Estate transfers	15.00
7/1	1806	F D Chase-1981 Audit	885.00
7/9	1807	Treasurer-St. of NH-Soc. Sec. deposit	383.07
7/8	1808	Michael Portner-cemetery wages	43.76
7/8	1809	Arkade Dusik-cemetery wages	7.46
7/8	1810	Wayne Mardin-wages	159.41
7/8	1811	Roger Leavitt-wages	168.93
7/8	1812	Town of Lisbon-Fire Dept. payment	400.00
7/8	1813	Wheeler & Clark-finance charge stamp	36.47
7/8	1814	Ltn. Office Supply-photocopies, payroll shts.	2.75
7/8	1815	Tinkerville Country Store-supplies-towels, etc.	3.47
7/8	1816	Brooks Auto-weld & repair mower tractor	12.00
7/8	1817	Lyman Body Works-repair tractor & welding	140.09
7/15	1818	Wayne Mardin-wages	216.58
7/15	1819	Roger Leavitt-wages	176.38
7/15	1820	Harold Aldrich-wages	62.51
7/15	1821	NH Municipal Unemployment Comp. Fund 2nd. qtr.	69.19

7/15	1822	Town of Lisbon-June dump charges	400.00
7/15	1823	Campton Sand & Gravel-980 tons cold patch @31.50	308.70
7/15	1824	Public Service Co. NH-electric	6.62
7/15	1825	NE Telephone-telephone	31.71
7/15	1826	Clark Goudie Hdw. - (1)rope, (1)shovel	11.78
7/15	1827	Northern Equip. Inc. -supplies	179.78
7/15	1828	Michael Portner-cemetery wages	21.88
7/15	1829	Matthew Mackie-cemetery wages	28.13
7/15	1830	Arkade Dusik-cemetery wages	7.46
7/22	1831	Wayne Mardin-wages	220.08
7/22	1832	Roger Leavitt-wages	179.52
7/22	1833	Harold Aldrich-wages	60.01
7/22	1834	Off. of Reg. of Deeds-redemptions	5.20
7/22	1835	Dan's Auto Repair-'78 Chev. repairs	28.00
7/22	1836	Lyman Body Works-weld water tanks	12.00
7/22	1837	Wetherbee Oil-oil, diesel & fuel #2	310.40
7/22	1838	NH Municipal Unemployment Comp-add'l contrib.	48.43
7/22	1839	Michael Portner-cemetery wages	15.53
7/22	1840	Arkade Dusik-cemetery wages	3.73
7/29	1841	Wayne Mardin-wages	233.87
7/29	1842	Roger Leavitt-wages	198.22
7/29	1843	Harold Aldrich-wages	93.95
7/29	1844	Michael Portner-cemetery wages	25.00
7/29	1845	Arkade Dusik-cemetery wages	29.86
7/29	1846	Patricia Hubbard-timber tax received	2,467.15
7/29	1847	VOID	
7/29	1848	Clark Goudie Hdw. -10x25 plastic	7.39
7/29	1849	Henry Burnet-overpayment timber tax	283.34
8/5	1850	Wayne Mardin-wages	223.58
8/5	1851	Roger Leavitt-wages	179.52
8/5	1852	VOID	
8/5	1853	Michael Portner-cemetery wages	12.50
8/5	1854	AD Sanel Inc. -supplies	4.93
8/12	1855	Wayne Mardin-wages	233.87
8/12	1856	Roger Leavitt-wages	180.72
8/12	1857	Dodge Pond Millwork-30 1/2 hrs. @18.50, 24 1/2 hrs. @17.30	988.10
8/12	1858	Richard McPherson-154 yds. gravel @50¢	77.00
8/12	1859	Public Service Co. NH-electricity	5.71
8/12	1860	NE Telephone-telephone	27.42
8/12	1861	Town of Lisbon-July dump expenses	400.00
8/19	1862	Treas. St. of NH-soc.sec. deposit	477.87
8/19	1863	Wayne Mardin-wages	245.97
8/19	1864	Roger Leavitt-wages	194.32
8/19	1865	Dodge Pond Millwork-22 1/2 hrs.@18.50, 21 hrs @17.30	779.55
8/19	1866	NH City & Town Clerks Assoc. -membership dues	12.00
8/19	1867	Woolson & Clough Insurance-Workmens Comp. &liab.	2,818.00
8/19	1868	Wetherbee Oil-reg. hydra	1,553.85
8/19	1869	Wilson Tire Inc. -(3)tires, (2)mounts, (3)tubes	402.59
8/19	1870	Dodge Pond Millwork-18 hrs. @25.00, 1 hr. @22.50	472.50
8/19	1871	Treas. St. of NH OASI Fund-Soc. Sec.Admin. Cost	7.68
8/26	1872	Wayne Mardin-wages	214.68
8/26	1873	Roger Leavitt-wages	173.23
8/26	1874	Patricia Hubbard-wages 1/2 year	559.80
8/26	1875	Profile Press-(2) tax collectors stamps	20.55

8/26	1876	Timothy Dusik-cemetery wages	34.39
8/26	1877	Lyman Cemetery Board-pay advance	25.00
8/26	1878	Arkade Dusik-cemetery wages	70.91
8/26	1879	Michael Portner-wages	21.88
8/26	1880	Town of Lisbon-Fire Dept. pmt.	400.00
8/26	1881	Town of Lisbon-dump expense August	400.00
9/2	1882	Wayne Mardin-wages	200.39
9/2	1883	Roger Leavitt-wages	173.23
9/2	1884	Loretta Locke-2 stamps for tax collector	20.55
9/2	1885	Treas., St. of NH-Soc. sec. deposit	376.03
9/2	1886	Kenneth W. Corrigan Inc. -30 hours @\$50.	1,500.00
9/2	1887	AD Sanel Inc. -supplies	149.46
9/2	1888	Berlin Springs Inc. -'72 Chev. -springs	119.74
9/2	1889	Jesseman's Garage-'72 Chev. -reline brakes & adj.	147.50
9/2	1890	Lyman Body Works-cutting & welding on tractor	20.00
9/2	1891	St. Treasurer-St. of NH-99 dog tags @ 50¢	49.50
9/9	1892	Wayne Mardin-wages	223.58
9/9	1893	Roger Leavitt-wages	179.52
9/9	1894	Ltn. Mini-Motors-chain saw repairs	72.48
9/9	1895	NH Bituminous Co. -5286 gals. emulsion	4,070.22
9/16	1896	Wayne Mardin-wages	242.47
9/16	1897	Roger Leavitt-wages	182.82
9/16	1898	Treas. State of NH-marriage license	13.00
9/16	1899	Brown & Saltmarsh-cash bk, shts, record of property cards, appt. of officers	38.80
9/16	1900	Public Serv. Co. NH-electricity	8.44
9/16	1901	N E Telephone-telephone	36.86
9/16	1902	Gail Cate-supv. of checklist 9/14 election	20.10
9/16	1903	Yvonne Booth-supv. of checklist 9/14 election	20.10
9/16	1904	Bertha Bonor-supv. of checklist 9/14 election	20.10
9/16	1905	Leona Thompson-supv. of checklist 9/14 election	20.10
9/17	1906	Loretta Locke-town clerk-9/14 election	20.10
9/16	1907	George Godfrey-moderator-9/14 election	20.10
9/23	1908	Wetherbee Oil Co. -regular & diesel	491.00
9/23	1909	Alice E. Santy-supv. of checklist 9 1/2 hrs. @3.35	31.82
9/23	1910	Malcolm Call-Appraisal services 9/21/82	900.00
9/23	1911	Lyman Body Works-'72 Chev. welding & cutting	20.00
9/23	1912	Bette Huber-3400 yds. gravel @50¢	1,700.00
9/23	1913	Wayne Mardin-wages	225.28
9/23	1914	Roger Leavitt-wages	173.23
9/23	1915	Tom Sawyer-calculator for Town Clerk	65.69
9/30	1916	Wayne Mardin-wages	251.06
9/30	1917	Roger Leavitt-wages	180.68
9/30	1918	Wanda Hubbard-supv. of checklist	30.15
9/30	1919	VOID	
9/30	1920	ET & HK Ide-40 x 100 poly plastic	78.35
9/30	1921	BB Chain Co. -50 Cross chains & supplies	173.90
9/30	1922	Lisbon Village Hdw. -shovel handle	6.99
9/30	1923	Loretta Locke-tax collectors convention 9/17/82	15.00
9/30	1924	Branham Publishing Co. -1983 auto reference book	22.95
10/7	1925	Treas. State of NH-Soc. Sec. deposit	336.06
10/7	1926	Indian Head North-#941 payroll tax deposit	879.10
10/7	1927	Brown & Saltmarsh-25 Checklists	22.78
10/7	1928	Paul Achilles-(5) Police Training Lessons	50.00

10/7	1929	Wayne Mardin-wages	307.27
10/7	1930	Roger Leavitt-wages	217.37
10/7	1931	Robert Hill-wages	82.60
10/7	1932	Merrills Ins. Agency-Fire Ins.floater, (building & contents)	50.00
10/7	1933	A D Sanel Inc. -supplies	203.66
10/7	1934	Town of Lisbon-Sept. dump charges	400.00
10/7	1935	Quipco Inc. -stripping sand pit	280.00
10/14	1936	Wayne Mardin-wages	246.90
10/14	1937	Roger Leavitt-wages	188.49
10/14	1938	Lyman Body Works-'72 Chev. repairs	25.00
10/14	1939	N. E. Telephone-telephone	38.00
10/14	1940	Public Serv. Co. NH-electricity	8.44
10/14	1941	William Presby-screen & labor	1,000.00
10/14	1942	Betty Veilleux-supv. checklist 9/4 & 9/14	8.37
10/14	1943	Keith Booth-gas, telephone, hardware	48.75
10/14	1944	Donna Washburn-school payment Sept. & Oct.	20,000.00
10/14	1945	Abitronics-realign & check Motorola connector-com	50.00
10/14	1946	White Mtn. Mental Health-Article #3	420.00
10/21	1947	Wayne Mardin-wages	242.70
10/21	1948	Roger Leavitt-wages	187.09
10/21	1949	Lisbon Village Hdw. -garage door plexiglass	50.48
10/21	1950	Quill Corp. -hanging file folders	35.55
10/21	1951	Town of Lisbon-Sept. & Oct. Fire Dept.Pymt. October Dump payment	1,200.00
10/21	1952	Brown & Saltmarsh-Records of Tax Sale & 1200 Tax Book	64.31
10/21	1953	NH Bituminous Co. -5947 gal. #5 Emulsion	4,293.73
10/21	1954	Int'l Salt-bulk ice control	732.41
10/21	1955	Wetherbee Oil-diesel, regular & heating #3	726.42
10/21	1956	NH Municipal Unemp. Comp. -3rd qtr. contribu.	59.05
10/29	1957	Wayne Mardin-wages	242.70
10/29	1958	Roger Leavitt-wages	187.09
10/29	1959	William Trudell-planning board postage	9.30
10/29	1960	Town of Sugar Hill-rental of road roll	30.00
10/29	1961	Christopher Disbrow-1400 cu. yd. sand @50¢	700.00
10/29	1962	Abitronics-install radio, siren & antenna into Police Chief's truck	135.00
10/29	1963	Woolson & Clough Ins. -Workmens Comp. audit	56.00
10/29	1964	Jesseman's Garage-72 & 78 truck repairs	398.55
11/4	1965	Wayne Mardin-wages	236.21
11/4	1966	Roger Leavitt-wages	187.09
11/4	1967	Lisbon Village Hdw. -spray paint	5.11
11/4	1968	R. Dellicolli-3 hrs. walking Town line, spray paint	22.98
11/4	1969	Wilson Tire Co. -1 grader tire, tube, mt. cap with casing	391.37
11/4	1970	A. D. Sanel Inc. -supplies	132.73
11/4	1971	Keith Booth-190 mi. @ 23¢/Concord, NH	43.70
11/4	1972	Yvonne Booth-ballot clerk, 7 hrs. @3.35/election	23.45
11/4	1973	Gail Cate-ballot clerk, 7 hrs. @3.35/election	23.45
11/4	1974	Bertha Bonor-ballot clerk, 7 hrs. @3.35/election	23.45
11/4	1975	Leona Thompson-ballot clerk, 7 hrs. @3.35 election	23.45
11/4	1976	George Godfrey-moderator 7 hrs. @3.35/election	23.45
11/4	1977	Loretta Locke-town clerk, 7 hrs. @3.35/election	23.45
11/4	1978	Wanda Hubbard-supv. checklist, 7 hrs. @3.35/election	23.45

11/4	1979	Alice Santy-supv. checklist, 7 hrs. @3.35/election	23.45
11/11	1980	Treas. State of NH-soc. sec. deposit	316.88
11/11	1981	Bertha Bonor-Town Treasurer wages 1982	186.60
11/11	1982	Postmaster Lisbon-500 addressed & stamped env.	109.85
11/11	1983	Loretta Locke-Town Clerk & Tax Collector wages	1,196.11
11/11	1984	Wayne Mardin-wages	236.21
11/11	1985	Roger Leavitt-wages	187.09
11/11	1986	Donna Washburn, Treas.-school payment	13,000.00
11/11	1987	Town of Lisbon-November dump & fire dept. pmt.	800.00
11/11	1988	Public Serv. Co. NH-electricity	23.09
11/11	1989	Kenneth Corrigan-backhoe, 16 hrs. @30.00	480.00
11/11	1990	Wanda Hubbard-supv. checklist, 10 hrs. @ 3.50	33.50
	1991	VOID	
11/18	1992	William Trudell-reimburse sub-division fee	6.20
11/18	1993	Wayne Mardin-wages	242.70
11/18	1994	Roger Leavitt-wages	187.09
11/18	1995	NE Telephone-telephone	30.25
11/18	1996	Wetherbee Oil Co.-regular, heating #2	1,527.60
11/22	1997	A. F. Stiegler, Grafton Cty. Treas.-'82 cty. tax	14,470.00
11/22	1998	DePatco Corp.-1982 property tax refund	132.12
11/22	1999	Wayne Mardin-wages	242.70
11/22	2000	Roger Leavitt-wages	191.98
12/2	2001	Donna Washburn, Treas.-school payment	13,000.00
12/2	2002	Town of Lisbon-fire dept. & dump exp. Dec.	800.00
12/2	2003	VOID	
12/2	2004	Joseph Hindman-health officer wages	27.99
12/2	2005	R. DelliColli-Selectman & Bookkeeper wages	600.00
12/2	2006	Bogdan Bochnar-Selectman wages	186.60
12/2	2007	Keith Booth-Selectman wages	419.85
12/2	2008	NH City & Town Clerks Assoc.-'83 dues	12.00
12/2	2009	Wilson Tire Inc.-(2) tires & tubes (78 & 72 Chev.)	245.04
12/2	2010	Woodsville Auto-supplies	2.09
12/2	2011	Berlin Spring Inc.-'72 Chev. from spring	61.15
12/2	2012	AD Sanel Inc.-supplies	119.97
12/2	2013	Wayne Marden-wages	354.45
12/2	2014	Roger Leavitt-wages	272.75
12/9	2015	Wayne Mardin-wages	212.12
12/9	2016	Roger Leavitt-wages	187.09
12/9	2017	Treas. St. of NH-Soc. Sec. deposit	482.07
12/9	2018	Lisbon Village Hdw.-supplies	23.12
12/9	2019	B-B Chain Co.-'72 Chev. & '78 Chev. chains	466.25
12/9	2020	Public Serv. Co. of NH-electric	85.03
12/9	2021	Lyman Body Works-'72 Chev. cutting & welding	29.00
12/9	2022	Brown & Saltmarsh-500 Vouchers	107.00
12/9	2023	Harrison Publishing House-700 prop. tax bills & Yield tax forms	40.50
12/9	2024	Littleton Mini Motors-(2) safety helmets, repair chain saw	82.93
12/16	2025	William Trudell-postage	34.10
12/16	2026	N E Telephone-telephone	33.21
12/16	2027	Wayne Mardin-wages	253.40
12/16	2028	Roger Leavitt-wages	200.08
12/22	2029	Wayne Mardin-wages	232.01
12/22	2030	Roger Leavitt-wages	175.09

12/22	2031	Wetherbee Oil-grease cartridges, diesel, kerosine & regular	788.38
12/22	2032	Indian Head Bank-loan payment	171,835.61
12/23	2033	Lisbon Village Hdw. -supplies	19.99
12/23	2034	Paul Achilles-pro-rated police chief wages	445.31
12/23	2035	Indian Head North-tax deposit #941	933.20
12/30	2036	Wayne Mardin-wages	233.41
12/30	2037	Roger Leavitt-wages	182.42
12/30	2038	Bertha Bonor-1982 postage	8.48
12/30	2039	Everett Fenoff-Forest Fire Warden permit & fire call reimbursements	101.55
12/30	2040	Jordan-Milton Machinery-truck fan & motor	147.24
12/30	2041	Juanita Hubbard-resident tax refund	10.00
12/30	2042	MacKenzie Auto Parts-supplies	7.42
12/30	2043	Jesseman Garage-'78 Chev. replace clutch, flagwheel & starter-'72 Chev. repair choke	570.20
12/30	2044	Helen Capron-property tax refund	6.71
12/30	2045	Barbara Harris-property tax refund	5.30
12/30	2046	Charles Bolduc-Grange Hall appraisal	15.00
12/30	2047	VOID	
12/30	2048	VOID	
12/30	2049	VOID	

YEAR TO DATE TOTAL

\$454,811.02



REPORT OF THE TRUSTEES OF TRUST FUNDS
for the Year Ending December 31, 1982

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL		Balance Beginning Year	Balance End Year	INCOME		Expended During Year	Balance End Year
				Balance Beginning Year	Balance End Year			Income During Year	Year		
10/20/13	Frye Fund (Moulton Hill)	Cemetery	Bank Deposit	\$250.00	\$250.00	\$ 97.54		\$16.25		\$ 80.00	\$ 33.79
11/27/18	James E. Richardson Fund	Cemetery	Bank Deposit	200.00	200.00	78.33		12.83		70.00	21.16
6/20/21	Albert Dow Fund	Cemetery	Bank Deposit	100.00	100.00	41.25		6.62		32.00	15.87
1/ 3/22	Ellen Thornton Fund	Cemetery	Bank Deposit	200.00	200.00	116.11		15.79		40.00	91.90
10/26/25	H. H. Porter Fund	Cemetery	Bank Deposit	150.00	150.00	58.59		9.74		48.00	20.33
				\$900.00	\$900.00	\$391.82		\$61.23		\$270.00	\$183.05
3/31/75	Capital Equip. Fund	Highway Equip.	Bank Deposit			63.21		3.41			66.62
				\$900.00	\$900.00	\$455.03		\$64.64		\$270.00	\$249.67

This is to certify that the information contained in this report
is complete and correct, to the best of our knowledge and belief.

Lorraine Rayburn
Rita Presby
Alice Santy
Trustees

PLANNING BOARD

Quarterly meetings of the Planning Board are held on the second Tuesday of the third month of each quarter at 7:00 p.m. at the Lyman Town Hall. The Board also convenes upon request for preliminary review of subdivision plans and to conduct public hearings to consider subdivision plans. These meetings are usually scheduled on Tuesdays at 7:00 P.M. at the Town Hall. All Planning Board meetings are open to the public.

In addition to its quarterly meetings, during 1982 the Board reviewed 4 minor and 1 major subdivisions.

The Planning Board requests \$100.00 for its operation for the coming year. Any of this money that is not used will be turned back to the Town.

Respectfully submitted,
Everett Fenoff, Chairman
William Trudell
Don Rayburn
Fred Winslow
Jack Blaisdell
Celine Presby
Keith Booth, Selectman

GRAFTON COUNTY COMMISSIONERS

In our continued effort to communicate more directly with the taxpaying citizens of Grafton County, we take this opportunity to reach you through your annual town/city report.

Budgeting becomes more complex each year due to variables and unfunded state mandates. Until authority accompanies funding, our local governments will have little control over spiralling taxes. Counties encounter funding problems similar to towns/cities. We are continually absorbing more costs of state/federal programs. This year local governments picked up a 25% increase in their share of the OAA/APTD/ICF grants. Child placement costs are increasing dramatically with the private foster homes rapidly being replaced by more expensive group homes, some costing \$25,000 to \$40,000 per year compared to private home rates of \$2,400 to \$3,600 per year.

Our new sewage system, tied in with Woodsville Precinct's treatment plant, was complete and operational in February 1982.

Many dollars are being saved in energy accounts through conservation measures. Fuel costs were reduced by 20% and electric costs by 8% in fiscal year ending June 30, 1982, saving \$41,800.

Finishing the second superior courtroom will cost approximately \$169,500. Bonding is approved and the project should be completed this spring.

The Jail & House of Correction had another busy year. Average census was 38. We continue to get inmates with mental or emotional problems requiring additional staff and medical treatment and higher medication costs. No change is foreseen in the admission pattern due to the continuing discharge policy of NH State Hospital. Pending legislation requiring more severe sentencing for some crimes will increase duration of stay and census, proportionately increasing the burden on correctional staff.

The County Farm is a productive asset to the County through participation in Extension and Conservation Service programs and by creating meaningful work for House of Correction inmates. Volume of milk remains constant although the revenue dropped slightly due to decrease in federal parity. Quality of the Holstein herd is excellent. Revenue from livestock sales grossed \$25,092 last fiscal year, and produce grossed \$40,016 for the Farm.

The Commissioners meet Mondays at 9:30 a.m. at the Courthouse, 1:30 p.m. at the Nursing Home. Meetings are open to the public.

Respectfully submitted,

GRAFTON COUNTY COMMISSIONERS

Richard L. Bradley, Chairman

Arthur E. Snell, Vice Chairman

Dorothy Campion, Clerk

REPORT OF FOREST FIRE WARDEN AND STATE FOREST FIRE SERVICE

Forest fire prevention, our business, your business, good business. This slogan has been the motto of the New Hampshire Division of Forests and Lands, Forest Fire Service since 1909 when the first forest fire laws were passed by the Legislature.

These laws set in place a cooperative forest fire protection program of State and local forest fire personnel that has, in the past 75 years, established New Hampshire as a leader in forest fire prevention and control. Our annual acreage loss to forest fires of one-half acre per fire is the best in the nation. This fire record has come about through the cooperative efforts of our state/town forest fire protection program. The state provides detection of fires, training for local forest fire wardens, low cost forest fire suppression equipment to local fire departments, and technical advice at the fire ground. Local governments provide the volunteer fire fighters who are appointed as wardens and deputy wardens and who respond quickly to suppress reported forest fires.

This program has resulted in a steady decline in annual acres lost to forest fires since 1910 when the average fire burned 33 acres compared to the modern day loss of one-half acre per fire.

Only by the continued cooperation of the state/towns and our entire citizenry can this record be maintained.

FOREST FIRE STATISTICS 1982

	No of Fires	No of Acres
State - NH	391	161 $\frac{3}{4}$
District - 8	9	20
Town - Lyman	0	0

FOREST RANGER — Richard C. Belmore

FOREST FIRE WARDEN — Everett Fenoff

193 North Main Street
Concord, New Hampshire 03301
Telephone 224-7447

New
Hampshire
Municipal
Association

December 16, 1982

Dear Member:

Last month you received the special issue of *New Hampshire Town & City* that contained the 1981-82 annual report of your Association and the results of the summer membership survey. This report of the stewardship of NHMA represents an achievement of which all members can be proud; another year since 1941 of service to municipalities and action on their behalf.

1982 was a most productive year in terms of new and up-dated manuals and the scope of training activities. It was a year of some significant policy success in the special session of the legislature in spite of the financial situation facing the state. The work program laid out for 1983 promises another outstanding year in non-legislative activities including several new training programs and manuals while at the same time representing municipal interests in a most difficult regular legislative session. Your continued support is vital to making 1983 a success.

In preparing the budget for 1983, your Executive Committee was particularly aware of the financial pressures on communities and held the dues increase to a base minimum, under 6% overall though changes in valuation and population may cause individual member dues to differ in a percentage sense. To accomplish this, we considered the highest priority expressed by members in the summer survey for a financial management capacity on staff. It was not felt that 1983 was the appropriate time to seek new dues to initiate this service. An effort will be made in 1983, however, to seek other, non-dues sources of funding to meet this priority with continuation based on user fees.

1983 will see NHMA's personnel services program fully transferred to user fees and your use of that service for collective bargaining, customized personnel training, recruitment, pay and classification studies, establishment of personnel systems and testing is encouraged. NHMA will also be combining several issues of *Town & City* in 1983 to publish 10 times per year rather than 12 to effect savings.

As municipal officials, your Executive Committee believes that the level of service offered by NHMA is a value in this economy and merits the modest increase in dues needed to sustain them. If you would like to arrange to have Executive Committee members visit with you to discuss NHMA membership, please contact our Executive Director, toll-free, at 1-800-852-3358 to arrange a mutually-convenient date. For towns, RSA 31:8-a authorizes expenditure of NHMA dues from town office expenses.

Sincerely,



Maurice L. Arel, President

NORTH COUNTRY COUNCIL REPORT

In 1982 in the Town of Lyman, North Country Council assisted the Town in reviewing specific subdivision proposals.

In addition to providing specific assistance to your town, the Council works on activities that benefit several towns and the entire North Country. In **economic development**, the Council has provided direct local assistance to several communities in their local development programs and has continued to seek approval from the Economic Development Administration for a revolving loan fund to assist small and medium-sized businesses in eight communities. As a member of the Small Business Development Program for Northern New Hampshire, NCC has provided information to prospective businesses on the available training and financial programs. The Economic Development Committee has met on issues such as trends in the wood products industry, the future of the North Country railroad system and small business development and financing.

One of the major efforts for towns is **community planning**. The Council staff met throughout the year with numerous planning boards, selectmen, and master plan committees to discuss community issues and provide solutions such as zoning, subdivision regulations, site plan review, sign, parking, septic system and mobile home regulations, recreation planning, business and traffic surveys, and more. The Council organized a subdivision workshop in the spring for planning board members, coordinated the Municipal Law Lectures in the fall, and provided information to towns on HUD's Small Cities Community Development Block Grant and Urban Development Action Grant programs. In an effort to maintain essential planning assistance to our towns given somewhat smaller budget, our Community Planning Committee established a clear policy on membership services. This is described in a brochure we recently mailed to you entitled "North Country Council, Inc: What's In It For Your Town?"

In **transportation**, the Council's Transportation Committee assisted the NH Department of Public Works and Highways with the Annual Highway Action Plan Meeting. This meeting is usually very productive as it is the major way that the public can participate in identifying and supporting needed highway improvements. NCC is assisting the state, the new rail operator, and rail users in marketing the Concord-to-Lincoln rail line to make the line more economically viable and eventually self-sufficient. In the Mt. Washington Valley, NCC surveyed businesses to determine the potential for utilizing a truck/rail terminal. We are also following the proposed New England rail reorganization and its impact on our region. The Council continues to work with the Whitefield Regional Airport in an on-going effort to secure commuter air service.

The Council is providing planning recommendations and some technical assistance to towns in anticipation of the **solid waste** district planning scheduled to occur in late 1983 and 1984. We had a voice in amending the state's solid waste law to make it more flexible in local situations. Sharing of ideas and coordination in this field is aided by staff member Fred Moody's position as a director of the NH Resource Recovery Association.

To assist town governments with administrative and financial tasks (e.g., tax billing, accounting, etc.), NCC has acquired a mini-computer with programs to accomplish these functions. At this time, we developed our tax billing services and look forward to offering additional services in the future.

The Council has also conducted historic buildings inventory in a few towns and will be serving as a clearinghouse on historic preservation planning and activities.

The Council closely followed the proceedings for the Quebec Hydro powerline in 1982 and presented our position before the Site Evaluation Committee in March. We recommended construction of the line in Vermont which provided the most economical, direct, and least environmentally-damaging route. As of early 1983, it appears the powerline will follow the Vermont route and will come into NH in Littleton. NCC also testified before the NH House and Senate in support of the Pontook hydroelectric facility in Dummer.

For the last year and a half, the Council has published NEWS FOR SELECTMEN, an informative report on local, regional, state and federal activities and trends. The Council is active on the state and national level through the NH Association of Regional Planning Commissions and the National Association of Regional Councils. We were very fortunate to have our former President and Jackson representative Oliver Nelson serve as the Chairman of the National Advisory Committee on Rural Development. This past summer, the Committee prepared a rural development strategy. The Council set up one of two in-state meetings to solicit views from the public on rural needs and practical solutions.

As in the past, the Council's major emphasis will continue to be technical assistance and information on matters of concern to local governments. The Council staff is always available to meet with local officials to discuss projects and needs of the towns.

On behalf of the Council and its Board of Directors, we thank you for your support during the past year and hope that the Town will continue to use the services of NCC during 1983. Please feel free to contact either one of us or the Council staff in Franconia at 823-8108 or 823-5566.

Respectfully submitted,

George Godfrey

Fred Winslow

NCC Representatives

North Country Council, Inc.



Frederick W. King, President
Gerald I. Coogan, Executive Director

P. O. Box 40 Franconia
New Hampshire 03580

Telephone 603/823-8108

November 24, 1982

Board of Selectmen
Town of Lyman
RFD
Lisbon, NH 03585

Dear Selectmen:

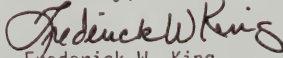
On behalf of the North Country Council, I want to thank you for your Town's membership service fee. We trust that your Town has received the kind of services from North Country Council that can assist your town deal with some of its problems. As a former Selectman, and currently a local official, I believe membership in the Council, now more than ever, will be of substantial benefit to your Town.

During the last year and one-half, the Council has trimmed its staff to a core of four professionals, a level we believe is necessary to serve our large region. Our local membership dues are very important to our budget as they provide a third of the total, with the balance coming from limited federal and state sources and special contracts. This year the region-wide request was increased by 10% to \$66,000. As you know from the past, this request is distributed among 50 towns in our region based on the most recent equalized assessed valuation and population figures. Even though fluctuations in these two factors may cause individual assessment to increase by more than 10%, we have made sure individual assessments did not increase more than 10%.

The 1983 membership fee for your Town is \$299.00. I request that your Town include this amount in the Town budget or as a warrant article. In a recent package, we included a listing of membership services available to your Town. For special projects requiring a large commitment of staff time, a municipality or private agency can contract with NCC for services. In the last year, five towns, two local development corporations, three state agencies, and a statewide private group contracted with NCC for special services.

We will send you a report on our activities in the next few weeks. Please call if you have any questions on the request or enclosed material. Again, thank you for your assistance and support over the years.

Sincerely,


Frederick W. King
President

Ross Ambulance Service

WEST MAIN STREET
LITTLETON, NEW HAMPSHIRE 03561
phone (603) 444-5377

December 1, 1982

Board of Selectmen
Town of Lyman
R.F.D.
Lisbon, N.H.

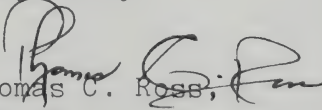
Gentlemen:

It appears that annual budget time is rapidly approaching, and at this time I would like to submit our request for continued funding, at the same level, for the coming year.

Although the economy has shown no improvement, and costs are certainly escalating, I feel that I can hold our request to the same figure as last year by increasing the "user fee" to accomodate the increase in costs.

I would hope that our Service has been acceptable, and worthy of your support now and in the future. If you have any questions, please don't hesitate to give me a call.

Very truly,


Thomas C. Ross,
Manager

NORTH COUNTRY HOME HEALTH AGENCY

North Country Home Health Agency provides care in the home for those who are ill, and also provides public health activities for prevention and intervention of disease.

In-home services include nursing care, physical therapy, speech therapy and Home-maker/Home Health Aide service which enables people to remain independent in their own homes. A hospice program, using trained volunteers, is available for care of the terminally ill at home.

The Family Assistant Program is designed to help parents strengthen child-rearing skills and cope with family-related problems.

Prevention services include all clinics listed below, visits to newborns and health promotion visits to assess physical problems and home situations. There is no charge for any of the preventive services.

North Country Home Health Agency serves 15 towns from its main office at 60 High Street, Littleton, and satellite offices in Lincoln and Woodsville.

Services for 1982

Nursing Care	4730 visits
Physical Therapy	347 visits
Speech Therapy	212 visits
Home Health Aide	4576 hours
Homemaker	2075 hours
Family Assistant	2548 hours
Newborns	74 visits
Health Promotions	304 visits

Clinics for 1982

Well-Child & Immunization	29
Attended by:	468
Doses of Vaccine:	589
Handicapped Children and Pediatric Diagnostic	10
Attended by:	125
Dental Screening	6
Attended by:	214
Genetics Counselling	3
Attended by:	8
Town Employees Blood Press. Screening	3
Attended by:	52

Lyman residents received the following services: 124 Nursing visits; 26 Home Health Aide hours; 51 Homemaker hours, 6 Health promotions and 1 Newborn visit. Lyman residents may attend any of the above clinics at any location.

North Country Home Health Agency, Inc.

60 HIGH STREET

LITTLETON, NEW HAMPSHIRE 03561

January 4, 1983

The Selectmen
Town of Lyman
Lyman, N. H. 03585

Gentlemen:

North Country Home Health Agency is requesting \$490 for home care and public health services to residents of Lyman for 1983.

This amount is based on \$1.75 per capita, with 1980 census figures from the Office on State Planning. This is the same request as last year.

A complete summary of our services will be forwarded to you later in the month when final figures for 1982 are complete.

Sincerely,



Joan M. Collins
Business Manager

Littleton Hospital

107 Cottage Street Littleton, NH 03561-6003-4447731

January 17, 1983

Mr. Keith Booth, Chairman
Lyman Board of Selectmen
Town of Lyman
Lyman, New Hampshire 03585

Dear Chairman Booth:

I am writing on behalf of the Littleton Hospital Association to seek 1983 town appropriations in the amount of \$ 500. to support the Littleton Hospital. Funds received will be applied toward our 1983 building program for a new dietary department and patient rooms.

Funds appropriated by your town in support of this request will permit us to continue our commitment toward a continuation of our 24 hour-a-day emergency services as well as our inpatient and outpatient medical care for your residents. Local town appropriations will provide a substantial portion of the hospital's 1983 building program.

The members of the hospital team deeply appreciate the support and concern which you and your townspeople have rendered to the Littleton Hospital in the past.

Littleton Hospital is pleased to state that no resident of your community has ever been denied the medical services of this hospital because of their inability to pay for their care.

Please advise me of any further information or action which you may wish or require the hospital to provide or take to successfully complete this request.

Enclosed is a copy of our most recent Annual Report.

Sincerely yours,



LeRoy Deabler
Executive Director

ENCL.

Littleton Hospital

107 Cottage Street - Littleton, NH 03561-603-444-7731

PATIENTS ADMITTED/TREATED

TOWN OF: Lymington

EMERGENCY DEPARTMENT

June 1982 - December 1982
(6 Months)

TOTAL # PTS: 11

INPATIENTS

October 1981 - September 1982
(12 Months)

TOTAL # PTS: 7

**MARRIAGES REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1982**

Date of Marriage	Name of Groom	Surname of Bride	Residence of Groom	Bride
January 9	Donald A. Pinsonneault	Geraldine Wrigley	Londonderry, NH	Lyman, NH
January 18	Michael J. Buswell	Mary-Anne Trevor-Roper	Lyman, NH	Lyman, NH
June 26	Richard J. Winslow	Debra A. Tanguay	Lyman, NH	Lisbon, NH
August 14	Allan E. Santy	Connie C. Poulsen	Lyman, NH	Littleton, NH

**BIRTHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1982**

Date and Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
March 9 Littleton, NH	Sarah Hamilton-Parker	Kenelm John Parker	Melanie Hamilton
August 10 Littleton, NH	Sarah Ann Leavitt	Ronald R. Leavitt	Carol Ann Clough

**DEATHS REGISTERED
IN THE TOWN OF LYMAN, NH
for the Year Ending December 31, 1982**

Date and Place of Death	Name of Deceased	Name of Father	Name of Mother
September 26 Lyman, NH	Edward Raymond Clough	George Clough	Ethel Santy
October 10	Beatrice B. Magny	Orrill Page	Josie Dwinells

